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Supreme Court, U.S.  
FILED

05-351 AUG 24 2005

OFFICE OF THE CLERK

CASE NO.

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**IN THE  
SUPREME COURT OF THE  
UNITED STATES**

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**ADRIAN D. TROUTMAN, JR.,  
Petitioner/Appellee,**

**v.**

**COMMISSIONER OF INTERNAL  
REVENUE,**

**Respondent/Appellant.**

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**On Petition For Writ of Certiorari  
To The Ninth (9<sup>th</sup>) Circuit Court of Appeals**

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**PETITION FOR WRIT OF CERTIORARI**

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**PRO SE  
ADRIAN D. TROUTMAN, JR.  
135 TROUTMAN DRIVE  
WINLOCK, WA 98596  
(253) 209-2975**

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## **TABLE OF AUTHORITIES CITED**

### **CASES**

**ECHO MINISTRIES                      460-561**

**STONE v. STONE, ALASKA 647 P2d 582,586**

**SCHAPIRO v. TWEED FOOTWEAR**

**CORPORATION, CCA Pa 131 F2d 876, 878**

### **STATUTES AND RULES**

**U.S. CONSTITUTION AMENDMENT 1.....**

**U.S. CONSTITUTION AMENDMENT 5.....**

**U.S. CONSTITUTION AMENDMENT 14.....**

**28 U.S.C. 1254(i)**

**IN THE  
SUPREME COURT OF THE UNITED STATES  
PETITION FOR WRIT OF CERTIORARI**

Petitioner respectfully prays that a writ of certiorari issue to review the judgment below.

**OPINIONS BELOW**

☒ For cases from federal courts:

The opinion of the United States court of appeals appear at Appendix E to the petition and is

- ☐ reported at \_\_\_\_\_; or,  
☐ has been designated for publication but is not yet reported; or,  
☒ is unpublished

**JURISDICTION**

☐ For cases from federal courts:

The date on which the United States Court of Appeals decided my case was June 24, 2005.

☒ No petition for rehearing was timely filed in my case.

[ X ] A timely petition for rehearing was denied by the United States Court of Appeals on the following date: August 9, 2005, and a copy of the order denying rehearing appears at Appendix A

## **QUESTIONS PRESENTED FOR REVIEW**

1. Is Internal Revenue Code 501(c)3 unconstitutional?
2. Is Internal Revenue Code 501(c)3 unconstitutional based on AMENDMENT 1 of the Constitution used "Free" and the IRS grants a deduction and refund from the Department of Treasury for religious organizations? Donation receipts to individuals, companies ..... which petition Tax Return?
3. Is Internal Revenue Code 501(c)3 for using children under the age of sixteen (16) under the Child Labor Law?
4. Is Internal Revenue Code 501(c)3 unconstitutional for renting facilities for which they gave tax deduction receipt for building structure?
5. Is Internal Revenue Code 501(c)3 unconstitutional for providing employees benefits and compensation above wages, while individual, they claim they are providing do not have?
6. Is Internal Revenue Code 501(c)3 unconstitutional for competing against corporations or companies that permit same product, service or structure?
7. Is Internal Revenue Code 501(c)3 unconstitutional for transfer of funds outside the United States without paying Taxes, or providing products or services provided by U.S. Government?
8. Is Internal Revenue Code 501(c)3 for advancing Religious Agenda in the United States

or outside the United States?

9. Should the Dictionary at the time of the Constitution (1776) be used for any definition of any words regarding Constitution?

10. Did the IRS violate Petitioner's rights in bringing before the Court without an audit?

11. Did the Ninth (9<sup>th</sup>) Circuit Court violate Petitioner's Rights under the Constitution for claiming Petition for Rehearing was not received on time?

12. Should Petitioner be granted any and all deductions while case is before the Court?

13. Should Petitioner be granted damages?



## **STATEMENT OF CASE**

Petitioner was issued a letter to either pay amount or file in Court by IRS without audit. Only days before Trial, was Petitioner audited. IRS changed Stipulation of Facts on dollar amount, and Petitioner was not allowed sufficient time to revise the Refund to the Court. Court did not rule on Constitution of IRS 501(c)3 as requested through out Court proceeding.

Petitioner filed in Ninth (9<sup>th</sup>) Circuit Court of Appeals, Court denied Petition without oral argument, Appendix "E".

Petitioner re-filed, and the clerk claims documents not filed timely, Appendix "A", yet the U.S. Postal Service provided proof otherwise, Appendix "B". The clerk by allowing her stamp on U. S. Postal Service Return Receipt has undermined the legal process, *Stone v. Stone*, Alaska 647 P2d 582, 586, and by her letter has clearly made a False Statement, *Shapiro v Tweede Footwear Corporation* CCA Pa 131F2d 876, 878.

Petitioner failed to advise Ninth (9<sup>th</sup>) Circuit Court that the paper they use also contains PBDE 99 as well, which may explain the clerk's forgetfulness.

Based on U.S. Supreme Court Rules, Petitioner is filing in this Court at this time, since Petitioner considers the Ninth (9<sup>th</sup>) Circuit Court of Appeal has committed Fraud.



## **REASONS FOR GRANTING THE PETITION**

The government should not be subsidizing religious organizations directly or indirectly, based on U.S. Constitution by granting taxpayers a refund of taxes owed to the government for individual religious agenda.

Organizations and corporations under 501 (c)3 have an unfair tax advantage against businesses.

Organizations and corporations under 501 (c) 3 should be under Child Labor Laws.

Organizations and corporations under 501 (c) 3 should not be allowed to transfer funds outside the U.S. without audit, or taxed equal to businesses.

Petitioner should be compensated for additional deductions and damages.

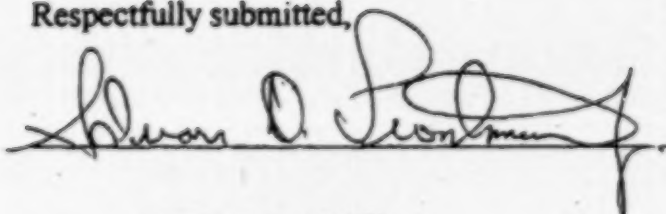
IRS should be restricted from using the Court to harass U.S. citizens, and trying to extort money from innocent taxpayers without an audit at taxpayer's premises.

Plus, the U.S. Supreme Court raised the issue of whether IRC 502(c) 3 is or is not Constitutional based on Echo Ministry vs IRS and to date, Petitioner could not find U.S. Supreme Court addressing the issue.

## CONCLUSION

- 1). An innocent U. S. Citizen has been brought before the Court, and has petitioned the Court to correct an abuse of government funds as the Court has abused his (Petitioner's) Constitutional Rights under the Constitution and Court Rules.
- 2). IRS 501 (c) 3 unconstitutional;
- 3). Petitioner should be allowed additional deduction and damages;
- 4). IRS personnel be fined or fired including supervisor, to the satisfaction of Petitioner.
- 5). Paper containing PBDE 's, be banned for government use.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "William D. Richmond", written over a horizontal line.

Date: SEP 12 2005

## APPENDIX

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- 1). Letter from Court Clerk.....App. A
- 2.) Postal Return Receipt.....App. B
- 3.) Chemical Test Results.....App. C
- 4). U.S. Tax Court Judgement.....App. D
- 5). 9<sup>th</sup> Circuit Court Decision.....App. E

"A"

**Office of the Clerk  
United States Court of Appeals for the Ninth  
Circuit**

**95 Seventh Street, Post Office Box 193939  
San Francisco, California 94119-3939**

**Cathy A. Catterson**

**Clerk of the Court**

**(415)556-9800**

**August 9, 2005**

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**To: Mr. Troutman**

**From: Cathy A. Catterson, Clerk**

**Re: Defective Petition for Rehearing**

**USCA No. 04-72762 Troutman v. CIR**

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A petition for rehearing in the referenced case was received on August 9, 2005 and could not be filed for the following reason:

The petition was received late (Due in our office on 8/8/05). A motion for leave to file it late must be submitted.

"C"

COLUMBIA ANALYTICAL SERVICES, INC.  
ANALYTICAL RESULTS

CLIENT: A&J INSULATION  
PROJECT: PBDE's  
SAMPLE MATRIX: PAPER

Service Request: K0501836  
Date Collected: 07/08/2005  
Dated Received: 07/11/2005

POLYBROMINATED DIPHENYL ETHERS  
BY 8270C-SIM

Same Name: Ninth Circuit Papers  
Lav Code: K0501836-001

Extraction Method: EPA 3541  
Analysis Method: 8270C SIM

Analyte Name	Result Q	MRL	Dilution Factor
PBDE 47	5.4	0.50	1
PBDE 100	1.0	0.50	1
PBDE 99	4.8	0.50	1
PBDE 209	110	100	1

Analyte Name	Date Extracted	Date Analyzed	Extraction Lot
PBDE 47	07/13/05	07/20/05	KWG0511489
PBDE 100	07/13/05	07/20/05	KWG0511489
PBDE 99	07/13/05	07/20/05	KWG0511489
PBDE 209	07/13/05	07/20/05	KWG0511489

Surrogate Name	% Rec	Control	Date	Note
		Limits	Analyzed	
PBDE 47C13	101	70-130	07/20/05	Acceptable
PBDE 99C13	106	70-130	07/20/05	Acceptable

"D"

**UNITED STATES TAX COURT**

ADRIAN D. TROUTMAN, JR.	)	
	)	
Petitioner,	)	
	)	Docket No.
v.	)	
	)	12449-01
COMMISSIONER OF	)	
INTERNAL REVENUE,	)	
	)	
Respondent.	)	
-----	)	

**DECISION**

Pursuant to the opinion of the Court filed February 6, 2004, and incorporating herein the facts recited in respondent's computation as the findings of the Court, it is

**ORDERED AND DECIDED:** That there is no deficiency in income tax due from petitioner for the taxable year 1999 and that there is an overpayment in income tax for the taxable year 1999 in the amount of \$17.00, which amount was paid on April 15, 2000, and for which amount a claim for refund could have been filed, under the provisions of I.R.C. ss 6511 (b) (2), on July 24,



2001, the date of the mailing of the notice of  
deficiency.

(Signed) Juan F. Vasquez

Judge

Entered : May 7, 2004

"E"

**NOT FOR PUBLICATION Jun 24, 2005**

**UNITED STATES COURT OF APPEALS**

**FOR THE NINTH CIRCUIT**

**ADRIAN DOUGLAS TROUTMAN, JR.**  
**Petitioner - Appellant,**

**v.**

**COMISSIONER OF INTERNAL  
REVENUE**  
**Respondent - Appellee.**

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**No. 04-72762**

**Tax Ct. No. 12449-01**

**MEMORANDUM\***

**Appeal from a Decision of the  
United States Tax Court**

**Submitted June 14, 2005\*\***

**Before: KLENFELD, TASHIMA, and THOMAS,  
Circuit Judges.**

Adrian Douglas Troutman, Jr. appeal pro se the tax court's decision finding no deficiency for tax year 1999. We have jurisdiction pursuant to 26 U.S.C. ss 7482. We affirm.

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\* This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by Ninth Circuit Rule 36-3.

\*\* The panel unanimously finds this case suitable for decision without oral argument. See Fed. R. App. 34(a)(2).

The tax court did not abuse its discretion in denying Troutman's request for an extension of time to file objections to the Commissioner of Internal Revenue's computations. See *Boyd Gaming v. Commissioner*, 177 F.3d 1096, 1098 (9<sup>th</sup> Cir. 1999).

Because Troutman provide no argument on appeal regarding his statement that I.R.C. ss 501(c)(3) is unconstitutional, the issue is considered waived. See *Indep. Towers of Washington v. Washington*, 350 F.3d 925, 929 (9<sup>th</sup> Cir. 2003) ("...[w]e will not consider any claims that were not actually argued in appellant's opening brief").

Similarly because Troutman makes no argument on appeal regarding the tax court's

determinations that he was not entitled to additional deductions for 1999, he has waived the right to challenge those determinations. Id.

Troutman's remaining contentions lack merit.

**AFFIRMED.**



# BEST AVAILABLE COPY

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p>		<p>A. Signature X</p> <p><input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p>U.S. Circuit of Appeal North Coast PO Seventy Six San Francisco, CA 94103</p>		<p>B. Received by (Printed Name) RECEIVED J. L. PATTERSON, CLERK</p> <p>C. Date of Delivery AUG 08 2003</p>	
<p>2. Article Number (Transfer from front of mail)</p>		<p>3. Insurance (Mark one) <input type="checkbox"/> Insured Mail <input type="checkbox"/> Registered Mail <input type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> C.O.D.</p>	
<p>4. Restricted Delivery (Extra Fee) <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		<p>5. Restricted Delivery (Extra Fee) <input type="checkbox"/> Yes <input type="checkbox"/> No</p>	
<p>6. Article Number (Transfer from front of mail)</p>		<p>7. Article Number (Transfer from front of mail)</p>	

03B

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